I. PURPOSE

To provide a method for reimbursing College employees for College-related purchases not exceeding $500.

II. INTRODUCTION

This procedure is an alternate method for the purchase of, and reimbursement for, College related materials and services not exceeding $500. Standard purchasing procedures are contained in the 6000 series of the Manual of Procedures.

III. PROCEDURE

A. General Information

1. Purchases covered by this procedure may be from the 600 general ledger code series only.

2. This method is not applicable for Fund 2 (Current Fund-Restricted Fund) purchases. All Fund 2 purchases must continue to be processed via the Purchasing Department.

B. Method of Purchase

The College employee electing this reimbursement method of purchase must:
1. Obtain supervisory approval in advance for the item(s) to be purchased not to exceed $500 per total purchase.

2. Use personal funds (cash, check, credit card) to make the purchase, and obtain a paid, itemized receipt, which includes the vendor name and the date of sale.
   
a. Sales tax, incurred by employees making authorized purchases for the College, is a reimbursable expenditure. However, the employee should attempt to have Florida sales tax excluded from the itemized receipt as follows:

   (1) Advise the vendor that he/she is a representative of the College.

   (2) Present the Consumer’s Certificate of Exemption of the College (sales tax exemption number 23-08-325441-57C) to the vendor and request that no charge is made for sales tax. A copy of the tax-exempt certificate is available on the Business Affairs Website.

   (a) Generally, vendors are prohibited from excluding sales tax from credit card purchases unless the card carries the name of the tax-exempt organization.

C. Reimbursement

1. The College employees who purchase materials and services covered by this procedure will sign the following statement, whether it is preprinted or typed, on the Petty Cash Form or Disbursement Request (depending on the method of reimbursement):

   I certify that all materials and services included in this purchase are for official College use only.

   ____________________________
   Signature

2. For purchases not exceeding $100, the employee will request:
   
a. A cash reimbursement via the petty cash procedures from the Campus Bursar's Office. The petty cash procedures of the College are outlined in Procedure Number 3270 of the Manual of Procedures.

3. All other purchases, not exceeding $500, will be reimbursed via a Disbursement Request describing the nature of the purchase. The Disbursement Request and supporting documentation will be forwarded to the Accounts Payable Department for payment upon approval. Supporting documentation must include:
a. A paid, itemized receipt that includes the vendor name, amount of purchase, and date of sale.

b. A statement certifying that materials and/or services are College-related. (See section C.1.)